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GOVERNMENT OF GOA

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GOVERNMENT OF GOA

Department of Finance

Revenue & Control Division

Notification

38/1/2017-Fin(R&C)(161)/845

In exercise of the powers conferred by section 168A of the Goa Goods and Services Tax Act, 2017 (Goa Act of 2017), the Government of Goa, on the recommendations of the Council, hereby makes the following amendment in the Government notification No. 38/1/2017-Fin(R&C) (151), dated 25th June, 2020, published in the Extraordinary Official Gazette, Series I No. 13, dated 26th June, 2020, namely:—

In the said notification, in the first paragraph,—

(i) for the words, figures and letters "29th day of June, 2020", the words, figures and letters "30th day of August, 2020" shall be substituted;

(ii) for the words, figures and letters "30th day of June, 2020", the words, figures

and letters "31st day of August, 2020" shall be substituted.

By order and in the name of the Governor of Goa.

Pranab G. Bhat, Under Secretary, Finance (R&C).

Porvorim, 8th July, 2020.

Notification

4/5/2005-Fin(R&C)(154)

In exercise of the powers conferred by section 83 of the Goa Value Added Tax Act, 2005 (Goa Act 9 of 2005) and all other powers enabling it in this behalf, the Government of Goa hereby makes the following rules so as to further amend the Goa Value Added Tax Rules, 2005, namely:—

1. *Short title and commencement.*— (1) These rules may be called the Goa Value Added Tax (Fifteenth Amendment) Rules, 2020.

(2) They shall come into force on the date of their publication in the Official Gazette.

2. *Amendment of rule 2.*— In rule 2 of the Goa Value Added Tax Rules, 2005 (hereinafter

referred to as the "principal Rules"), in sub-rule (1),—

(i) for clause (b), the following clause shall be substituted, namely:—

"(b) "Additional Commissioner of State Tax" means a person appointed as Additional Commissioner of State Tax under sub-section (1) of section 13 of the Act;"

(ii) for clause (c), the following clause shall be substituted, namely:—

"(c) "Appellate Authority" means the Additional Commissioner of State Tax or the Deputy Commissioner of State Tax or such other officer not lower than a Junior Scale Officer of Goa Civil Service, appointed by the Government as Appellate Authority;"

(iii) for clause (d), the following clause shall be substituted, namely:—

"(d) "Appropriate Assessing Authority" means,—

(i) in relation to any particular dealer, the Deputy Commissioner of State Tax or the State Tax Officer, or the Assistant State Tax Officer, within whose jurisdiction the dealer's place of business is situated;

(ii) in relation to a dealer who has more than one place of business in the State of Goa, Deputy Commissioner of State Tax or the State Tax Officer or the Assistant State Tax Officer, within whose jurisdiction the head office of such business is situated in the State of Goa;

(iii) in relation to non-resident dealer, as defined in clause (t) of section 2 of the Act, the State Tax Officer or the Assistant State Tax Officer, nominated by the Commissioner for the purpose:

Provided that the Deputy Commissioner of State Tax, State Tax Officer or the Assistant State Tax Officer posted in the

office of the Commissioner shall be the Appropriate Assessing Authority in respect of such dealers and for such purposes including registration, assessment, re-assessment, recovery, enforcement, etc., as the Commissioner may, by a special or general order, specify;"

(iv) for clause (f), the following clause shall be substituted, namely:—

"(f) "Deputy Commissioner of State Tax" means a person appointed as Deputy Commissioner of State Tax by the Government under sub-section (1) of section 13 of the Act;"

(v) for clause (g), the following clause shall be substituted, namely:—

"(g) "Assistant State Tax Officer" means a person appointed as Assistant State Tax Officer by the Government under sub-section (1) of section 13 of the Act;"

(vi) for clause (h), the following clause shall be substituted, namely:—

"(h) "State Tax Officer" means a person appointed as State Tax Officer by the Government under sub-section (1) of section 13 of the Act;"

(vii) for clause (i), the following clause shall be substituted, namely:—

"(i) "State Tax Inspector" means a person appointed as State Tax Inspector by the Government under sub-section (1) of section 13 of the Act;"

3. *Amendment of rule 13.*— In rule 13 of the principal Rules and in all other rules and the First Schedule, for the expressions "Additional Commissioner of Commercial Taxes" and "Assistant Commissioner of Commercial Taxes", wherever they occurs, the expressions "Additional Commissioner of State Tax" and "Deputy Commissioner of State Tax" shall be respectively substituted.

4. *Amendment of rule 30.*— In rule 30 of the principal Rules,—

(i) in sub-rule (1), for the expression "or revision by Commissioner", the expression "or under section 39 a revision by the Commissioner, or under section 39A a review by any authority," shall be inserted;

(ii) in sub-rule (2), for the expression "Assistant Commissioner", wherever it occurs, the expression "Deputy Commissioner" shall be substituted.

5. *Amendment of rule 36.*—In rule 36 of the principal Rules,—

(i) in sub-rule (3), the words "or review" shall be omitted;

(ii) after sub-rule (3), the following sub-rule shall be inserted, namely:—

"(3A) When any authority proposes to review any order, on his own motion, under section 39A of the Act, he shall give the dealer an opportunity of being heard."

6. *Amendment of rule 38.*— In rule 38 of the principal Rules, for sub-rule (1), the following sub-rule shall be substituted, namely:—

"(1) When the Tribunal constituted under section 14, the Commissioner or any authority, reviews any order under section 37, section 39 or under section 39A, the Tribunal, the Commissioner or concerned authority, as the case may be, shall record reasons thereof."

7. *Insertion of new rule 38A.*— After rule 38 of the principal Rules, the following rule shall be inserted, namely:—

"38A. *Manner of filing review application.*— (1) The review application referred under sub-section (5) of section 39A of the Act shall be made in duplicate in Form VAT-XVII A and it shall be signed either by the dealer or person duly authorised by him in that behalf.

(2) The memorandum of review when presented to the Reviewing Authority shall

bear the Court fee stamps of the amount specified in rule 46 and shall be accompanied by a certified copy of the order against which review is preferred and also by necessary documents in proof of payment of undisputed amount of tax, interest, penalty and ten percent of the disputed amount that may be due as per such order. It shall further be endorsed by the applicant or person duly authorised that to the best of his knowledge and belief the facts set out in the memorandum are true.

(3) The memorandum of review may be summarily rejected if the applicant, after being given an opportunity to comply with any of the requirements of these rules, or as the case may be, after being directed to furnish security, which may be decided by the Reviewing Authority, fails to comply with the requirements of the said rules or furnish security or for any other sufficient reason:

Provided that when an application is summarily rejected on any ground other than non-compliance of provisions of rules or for non-furnishing of security demanded, the reasons for such summary rejection should be stated in the order.

(4) If the Reviewing Authority does not reject the review application summarily, he shall fix a date for hearing and notify the same to the parties. He may call for necessary evidence as he may deem fit to decide the review.

(5) Pending the final decision on a review preferred under sub-section (1) of section 39A of the Act, by the applicant, the recovery of any tax assessed or re-assessed or penalty imposed under the Act which is not admitted by the applicant to be due from him, shall be stayed, if so directed by the Reviewing Authority and not otherwise, on such terms and conditions as may be specified in the direction.

(6) The Reviewing Authority shall dispose of any stay application not later

than ninety days from receipt of such application by giving the applicant an opportunity of being heard in the matter.

Explanation: In computing the period of limitation for filing review application, the time requisite for obtaining a copy of the order sought to be reviewed shall be excluded.”.

8. *Amendment of rule 41A.*— In rule 41A of the principal Rules and in all other rules, First Schedule, Fourth Schedule and Forms appended to the principal Rules, for the expression “Commercial Tax Officer”, wherever it occurs, the expression “State Tax Officer” shall be substituted.

9. *Amendment of rule 46.*—In rule 46 of the principal Rules, after entry at serial number (i), the following entry shall be inserted, namely:—

“(ia) on application for review to Reviewing Authority against order of assessment/ /re-assess-ment or Appeal or any other Order with or without penalty or of penalty or of forfeiture.	Rs. 400/-”.
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10. *Amendment of rule 51.*—In rule 51 of the principal Rules and in the First Schedule, for the expression “Assistant Commercial Tax Officer”, wherever it occurs, the expression “Assistant State Tax Officer” shall be substituted.

11. *Amendment of rule 52.*—In rule 52 of the principal Rules and in the Forms appended to the principal Rules, for the expression “Commissioner of Commercial Taxes”, wherever it occurs, the expression “Commissioner of State Tax” shall be substituted.

12. *Amendment of rule 56.*— In rule 56 of the principal Rules and in Form VAT-XXI appended to the principal Rules, for the expression “Sales Tax Inspector/Commercial Tax Inspector”, wherever it occurs, the expression “Sales Tax Inspector/Commercial Tax Inspector/State Tax Inspector” shall be substituted.

13. *Amendment of Form VAT-XVII.*— In Form VAT-XVII of the principal Rules, in the verification, after the existing paragraph, the following paragraph shall be inserted, namely:—

“I/We the applicant/s above named do further declare that I/we have deposited 10% of the disputed amount of tax, interest, penalty demanded vide order under Appeal vide challan No. dated, a copy of which is enclosed.”.

14. *Insertion of new Form VAT-XVII A.*— In the principal Rules, after Form VAT-XVII, the following form shall be inserted, namely:—

“FORM VAT – XVII A
(See rule 38A)

**Memorandum of Review under section 39A of the Goa Value Added Tax Act, 2005
(Goa Act 9 of 2005)**

Before the(Name of Authority)
No..... of20....

(To be filled in by the office of the Reviewing Authority)

M/s — Applicant

.....

Versus

The Appropriate Assessing Authority — Respondent

- (1) TIN

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 :
- (2) Style of business :
- (3) Status of the business (write here individual, HUF Partnership, Limited Company, Association of persons, etc. as the case may be) :
- (4) Location of principal place of business :
- (5) Address to which notice may be sent to the Applicant :
- (6) Name of the Appropriate Assessing Authority passing the order :
- (7) Period to which the Review relates :
- (8) Date of order against which Review is filed :
- (9) Date of service of order to be Reviewed :
- (10) Amount demanded
- | | | |
|----------|---|-------|
| Tax | : | |
| Penalty | : | |
| Interest | : | _____ |
| Total | : | _____ |
- (11) Amount paid
- | | | |
|----------|---|-------|
| Tax | : | |
| Penalty | : | |
| Interest | : | _____ |
| Total | : | _____ |
- (12) Amount in dispute
- | | | |
|----------|---|-------|
| Tax | : | |
| Penalty | : | |
| Interest | : | _____ |
| Total | : | _____ |
- (13) Relief claimed in Review :
- (14) The Applicant has paid the tax assessed, interest levied and penalty imposed under the order to be reviewed as shown below:

	Paid after assessment			Date	Balance due, if any at the time of filing of Review Application
	Amount paid before assessment	Amount	Treasury Receipt No.		
(i) Out of admitted tax, interest & penalty					
(ii) Out of disputed tax, interest & penalty					

- (15) A Certified copy of the order to be reviewed is attached
- (16) Grounds of review (may be recorded in a separate sheet if the space is insufficient)

Verification

I/We the applicant (s) do hereby declare to the best of his/their knowledge and belief that the facts set out in the memorandum are true and that whole of the amount of tax assessed or

re-assessed, interest and the penalty, if any, imposed or the tax and penalty admitted to be due has been paid by Treasury Challan dated....., copy of which is enclosed.

I/We the Applicant (s) above named do further declare that I/we have deposited 10% of the disputed amount of tax, interest, penalty demanded vide order under review vide challan No..... dated, a copy of which is enclosed.

Date:

Place:

Signature of Applicant or person
duly authorised in writing in
his behalf by the Applicant.

For use in the office of the Reviewing Authority.

Date of receipt of Memorandum of Review

Acknowledgment

Received from M/s ofTIN (if any) Memorandum of Review
alongwith the enclosures mentioned therein.

Date:

Place:

Signature of receiving Official

(Office Seal)

By order and in the name of the Governor of Goa.

Pranab G. Bhat, Under Secretary, Finance (R&C).

Porvorim, 8th July, 2020.

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